



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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of the State Auditor*

December 21, 2012

1. Released: Criminal Forfeitures Report
2. Meeting: Council on Local Results and Innovation
3. Update: Volunteer Fire Relief Association Working Group
4. Released: Pension Newsletter & TIF Newsletter
5. Avoiding Pitfalls: Bonds for Public Employees and Officers

1. Released: Criminal Forfeitures Report

State Auditor Rebecca Otto has released the 2011 Criminal Forfeitures Report, which provides information on the amount of cash and property seized subject to forfeiture by Minnesota law enforcement agencies where the final disposition was completed in 2011.

This report reflects the first full reporting year of data reported after major statutory changes in forfeiture reporting which were enacted by the 2010 Legislature. To view the complete report, which includes an Executive Summary, tables and graphs, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20121218.007>.

2. Meeting: Council on Local Results and Innovation

The next meeting of the Council on Local Results and Innovation will be held on Thursday, January 10 at 1:00 p.m. in the League of Minnesota Cities building, 145 University Avenue West, St. Paul. Council meetings are open to the public. For more information on the Council and to access meeting materials, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20121210.000>.

3. Update: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group met on December 18 to review draft language for several technical corrections and clarifications. The Group agreed on draft language for some changes that clarify deferred interest calculations for defined-benefit relief associations. The changes clarify that municipal ratification of deferred interest rates established by a relief association's board of trustees is required, and that the rates become effective on the January 1 following the date on which they have been ratified.

The next Working Group meeting will be held on Tuesday, January 15, from 11:00 a.m. to 1:00 p.m. in Saint Paul at the Office of the State Auditor. Meetings are open to the public.

Meeting agendas and materials are available on our website at:

<http://www.auditor.state.mn.us/default.aspx?page=reliefworkinggroup>.

4. Released: Pension Newsletter & TIF Newsletter

Pension Newsletter

The December **Pension Newsletter** has been released. The Newsletter contains updates on recent Volunteer Fire Relief Association Working Group meetings, provides information about fundraising, and has helpful information for new relief association trustees. The complete Newsletter can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=pensionDocs>.

TIF Newsletter

The December **TIF Newsletter** has been released. The Newsletter contains information on interfund loans, pay-as-you-go (PAYG) notes, a SAFES authorization reminder and answers to questions regarding the correction of errors section of the TIF Act. The complete Newsletter can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=tifDocs>.

5. Avoiding Pitfalls: Bonds for Public Employees and Officers

Minnesota law requires fidelity or faithful performance bonds for certain local government positions. In order to minimize the risk of loss of public funds, public entities should review what positions require bonding and then make sure all required bonds are in place. Public entities should also consider whether bonds should be obtained for additional employees/officers.

Some of the positions that require bonds include:

- Statutory city clerks and treasurers, or others as the city council may require (Minn. Stat. § 412.111)
- Public officer or employee delegated the duties of city clerk (Minn. Stat. § 412.151)
- Town clerks (Minn. Stat. § 367.10)
- Town treasurers (Minn. Stat. § 367.15)
- Relief association treasurers (Minn. Stat. § 69.051)
- Port authority treasurers (Minn. Stat. § 469.051)
- Economic development authority treasurers (Minn. Stat. § 469.096)
- School district employees who receive district funds (Minn. Stat. § 123B.14)

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